



Eddyville Charter School
Board of Directors
P.O. Box 68
Eddyville, OR 97343
Phone: 541.875.2942
Fax: 541.875.4050

November 16, 2022- Board Packet
Regular Session 6pm
AGENDA

- 1) Regular Board Meeting Called to Order**
- 2) Past Meeting Minutes: October 19, 2022** Pg. 2-3
- 3) Agenda Adjustments**
- 4) Informational Items**
 - a) Audit Informational Letter Pg. 4-8
 - b) Financial Report to June 30, 2022 Pg. 9-48
 - c) Financial Packet August -Doug Byers Pg. 49- 72
- 5) Interested Party Comments**
- 6) Communication**
 - a) Administration Report- Stacy Knudson Pg. 73-74
 - b) Athletic Director Report- Karla Pearson Pg. 75
 - c) Facilities Manager Report- Danny Wheeler Pg. 76
- 7) Consent Agenda**
 - a) Payment of the Bills
 - b) Bank Authorizations: remove Rhonda Allen, and Stacy Dalke
 - c) Bank Authorizations: add Abe Silvonon
 - d) Policy Updates
 - i) EFA: Local Wellness Program
 - ii) GBEA: Workplace Harassment
 - iii) JGAB: Use of Restraint and Seclusion
 - iv) KBA: Public Records Requests
 - v) KBA-AR: Public Records Requests
- 8) Action Items**
 - a) Leave of Absence: Dani Ulstad Pg. 77
 - b) Board Resignation: John Lancaster
- 9) New Business**
 - a) December board meeting date (during break)
 - b) Board Vacancy

Next Meeting December 21, 2022 at 6:00pm



**Eddyville Charter School
Board of Directors**

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**October 19, 2022- Board Packet
Regular Session 6pm
MINUTES**

Board Members in Attendance: Stephanie Mekemson, Abe Silvonen, Ryan Gassner, Rebecca Phillips-Sutton, Stuart Imler

Administration in Attendance: Stacy Knudson

Board Members Absent: John Lancaster, Ann Cook

Meeting Minutes Prepared by Board Clerk: Dani Ulstad

Regular Board Meeting Called to Order by Abe Silvonen at 6:00pm

1) Past Meeting Minutes: September 21, 2022

- a) Stephanie Mekemson motioned to approve the past meeting minutes, Rebecca Phillips-Sutton seconded. All voting members voted in favor of the motion.

2) Agenda Adjustments NONE

- a) Consent agenda item C: Voided check approval from June 2021
- b) Stuart Imler motioned to approve the agenda adjustments, Stephanie Mekemson seconded. All voting members voted in favor of the motion.

3) Informational Items

- a) Financial Packet August-Doug Byers
- b) Addition to the packet: three voided checks from 2021 found in audit

4) Interested Party Comments

- a) Iris Mies: ASB Presentation on Homecoming events
- b) Jody Becker: Senior Project presentation

5) Communication

- a) Administration Report- Stacy Knudson
- b) Athletic Director Report- Karla Pearson
- c) Facilities Manager Report- Danny Wheeler

- i) Question about campus security updates: the door has been ordered, gates are installed and quotes being formed for door lock blocks

6) Consent Agenda

- a) Payment of the Bills
- b) Policy Updates
 - i) JHCCF: Head Lice
- c) Voided checks from June 2021
- d) Stuart Imler motioned to approve the consent agenda, Stephanie Mekemson seconded. All voting members voted in favor of the motion.

7) Action Items

- a) RFP Committee Bidding for the Siding Project
 - i) All bids provided by email to RFP committee and are available for viewing but not included in this packet because of length
 - (1) Kenneth Layton
 - (2) Hagen Construction
 - (3) CMH Remodeling
 - ii) Stephanie Mekemson motioned to approve the bid from Hagen Construction, Rebecca Phillips-Sutton seconded. All voting members voted in favor of the motion.

2) New Business

- a) EFA: Local Wellness Program
- b) GBEA: Workplace Harassment
- c) JGAB: Use of Restraint and Seclusion
- d) KBA: Public Records Requests
- e) KBA-AR: Public Records Requests

Meeting adjourned at 6:36pm. Next Meeting November 16, 2022 at 6:00pm



PAULY, ROGERS AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcpcpas.com

October 19, 2022

To the Board of Education
Eddyville Charter School

We have audited the basic financial statements of the governmental activities and major fund of Eddyville Charter School for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the School and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the School or to acts by management or employees acting on behalf of the School. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment.
3. Management letter – No separate management letter was issued.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the School’s portion of the statewide Net Pension Liability (or Asset). Other sensitive estimate(s) affecting the basic financial statements were Management’s estimate of Capital Asset Depreciation, which is(are) based useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was: management override of controls which was addressed in the audit testing. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 91 – CONDUIT DEBT OBLIGATIONS

This Statement is effective for fiscal years beginning after December 15, 2021, as extended by GASB 95. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 96 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The effective date for this Statement is for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

GASB 97 – CERTAIN COMPONENT UNIT CRITERIA, AND ACCOUNTING AND FINANCIAL REPORTING FOR INTERNAL REVENUE CODE SECTION 457 DEFERRED COMPENSATION PLANS – AN AMENDMENT OF GASB 14 & 84, AND A SUPERSESSION OF GASB 32

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

GASB 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

Pauly, Rogers and Co., P.C.

This information is intended solely for the information and use of the Board of Education and management and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Ken Allen". The signature is written in a cursive style with a large initial "K" and a long horizontal stroke at the end.

Kenny Allen, CPA
PAULY, ROGERS AND CO., P.C.

**EDDYVILLE CHARTER SCHOOL
EDDYVILLE, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



**12700 SW 72nd Ave.
Tigard, OR 97223**

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2022

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

2021-2022

BOARD OF DIRECTORS

John Lancaster

Ann Cook

Stuart Imler

Ryan Gassner

Rebecca Phillips-Sutton

Stephanie Mekemson

Abe Silvonen

All board members receive mail at the address below:

ADMINISTRATION

Stacy Knudson, Superintendent
PO Box 68, 1 Eddyville School Road
Eddyville, OR 97343

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

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October 19, 2022

To the Board of Directors
Eddyville Charter School
Lincoln County, Oregon

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of Eddyville Charter School as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of Eddyville Charter School as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Eddyville Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Eddyville Charter Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Eddyville Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Eddyville Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as presented in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information, as presented in the table of contents, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated October 18, 2022, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Kenny Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2022

ASSETS:

Cash and Cash Equivalents	\$	1,088,354
Accounts Receivable		168,217
Capital Assets, Net of Depreciation		497,179
Net Pension Asset - RHIA		12,782
Total Assets		<u>1,766,532</u>

DEFERRED OUTFLOWS:

Pension Related Deferrals - Oregon RHIA		13,943
Pension Related Deferrals - Oregon PERS		1,686,276
Total Assets and Deferred Outflows		<u>3,466,751</u>

LIABILITIES:

Current Liabilities:

Accounts Payable		15,165
Payroll Liabilities		193,111
Unearned Revenue		3,926
Current Portion of Finance Purchase Payable		14,013
Total Current Liabilities		<u>226,215</u>

Non-Current Liabilities:

Finance Purchase Payable		28,028
Proportionate Share of Net Pension Liability		1,633,847
Total Non-Current Liabilities		<u>1,661,875</u>
Total Liabilities		<u>1,888,090</u>

DEFERRED INFLOWS:

Pension Related Deferrals - RHIA		7,206
Pension Related Deferrals - Oregon PERS		1,237,197
Total Liabilities and Deferred Inflows		<u>3,132,493</u>

NET POSITION:

Net Investment in Capital Assets		455,138
Restricted for Student Body		42,228
Restricted for Capital Projects		426,210
Unrestricted		<u>(589,318)</u>
Total Net Position:	\$	<u><u>334,258</u></u>

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Instruction	\$ 1,971,081	\$ 66,241	\$ 965,553	\$ -	\$ (939,287)
Support Services	1,538,243	-	-	-	(1,538,243)
Total Governmental Activities	<u>\$ 3,509,324</u>	<u>\$ 66,241</u>	<u>\$ 965,553</u>	<u>\$ -</u>	<u>(2,477,530)</u>

General Revenues

State School Fund	2,680,997
Miscellaneous	<u>33,441</u>
Total General Revenues	<u>2,714,438</u>
Changes in Net Position	236,908
Beginning Net Position	<u>97,350</u>
Ending Net Position	<u>\$ 334,258</u>

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2022

	GENERAL FUND	GRANTS FUND	STUDENT BODY FUND	CAPITAL PROJECTS FUND	TOTAL
ASSETS:					
Cash and Cash Equivalents	\$ 616,245	\$ -	\$ 45,899	\$ 426,210	\$ 1,088,354
Due from Other Funds	95,405	-	-	-	95,405
Accounts Receivable	-	168,198	19	-	168,217
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 711,650</u>	<u>\$ 168,198</u>	<u>\$ 45,918</u>	<u>\$ 426,210</u>	<u>\$ 1,351,976</u>
 LIABILITIES AND FUND BALANCE:					
Liabilities:					
Accounts Payable	\$ 11,220	\$ 255	\$ 3,690	\$ -	\$ 15,165
Payroll Liabilities	193,111	-	-	-	193,111
Deferred Revenue	-	3,926	-	-	3,926
Due to General Fund	-	95,405	-	-	95,405
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>204,331</u>	<u>99,586</u>	<u>3,690</u>	<u>-</u>	<u>307,607</u>
 Fund Balances:					
Restricted	-	-	42,228	426,210	468,438
Unassigned	507,319	68,612	-	-	575,931
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>507,319</u>	<u>68,612</u>	<u>42,228</u>	<u>426,210</u>	<u>1,044,369</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balance	<u>\$ 711,650</u>	<u>\$ 168,198</u>	<u>\$ 45,918</u>	<u>\$ 426,210</u>	<u>\$ 1,351,976</u>

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Funds \$ 1,044,369

The Net Pension Asset (Liability) and deferred inflows and outflows related to the Net Pension Asset is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

RHIA	12,782	
PERS	<u>(1,633,847)</u>	
		(1,621,065)

Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.

Net Pension Related Deferrals 455,816

Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. These liabilities consisted of the following:

Finance Purchase Payable (42,041)

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the School as a whole.

Net Capital Assets 497,179

Net Position \$ 334,258

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

REVENUES:	GENERAL FUND	GRANTS FUND	STUDENT BODY FUND	CAPITAL PROJECTS FUND	TOTAL
From Local Sources	\$ 51,424	\$ 14,900	\$ 50,209	\$ -	\$ 116,533
State Sources	2,680,997	414,586	-	-	3,095,583
Federal Sources	-	516,116	-	-	516,116
Total Revenues	2,732,421	945,602	50,209	-	3,728,232
EXPENDITURES:					
Instruction:					
Salaries	993,205	161,126	-	-	1,154,331
Associated Payroll Costs & Employee Benefits	562,031	62,401	-	-	624,432
Purchased Services	39,839	-	852	-	40,691
Supplies and Materials	39,424	11,462	54,963	-	105,849
Other Objects	19,200	10,000	-	-	29,200
Total Instruction:	1,653,699	244,989	55,815	-	1,954,503
Support Services:					
Salaries	249,500	332,370	-	-	581,870
Associated Payroll Costs & Employee Benefits	143,920	193,377	-	-	337,297
Purchased Services	375,641	7,829	-	-	383,470
Supplies and Materials	61,665	83,431	-	6,021	151,117
Capital Outlay	8,000	-	-	-	8,000
Other Objects	57,807	-	-	720	58,527
Total Support Services:	896,533	617,007	-	6,741	1,520,281
Facilities Acquisition and Construction					
Capital Outlay	-	-	-	134,829	134,829
Total Facilities Acquisition and Construction:	-	-	-	134,829	134,829
Total Expenditures	2,550,232	861,996	55,815	141,570	3,609,613
Excess of Revenues Over, (Under) Expenditures	182,189	83,606	(5,606)	(141,570)	118,619
Other Financing Sources (Uses):					
Interfund Transfers	(269,178)	-	-	269,178	-
Total Other Financing, Sources (Uses)	(269,178)	-	-	269,178	-
Net Change in Fund Balance	(86,989)	83,606	(5,606)	127,608	118,619
Beginning Fund Balance	594,308	(14,994)	47,834	298,602	925,750
Ending Fund Balance	\$ 507,319	\$ 68,612	\$ 42,228	\$ 426,210	\$ 1,044,369

See accompanying notes to the basic financial statements

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
to the Statement of Activities
For the Year Ended June 30, 2022

Total Net Changes in Fund Balances - Governmental Funds \$ 118,619

Capital Outlays are reported in the governmental fund as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized expenditures exceeds depreciation.

Capitalized Expenditures	\$ 170,829	
Depreciation Expense	<u>(71,249)</u>	
		99,580

Finance purchasing payments are reported as an expenditure in the governmental funds but reduces the liability in the Statement of Net Position 14,013

The Pension Expense represents the changes in Net Pension (and RHIA) Asset / (Liability) from year to year due to changes in total pension (and OPEB) liability and the fair value of pension plan net position available to pay pension benefits.

Pension/RHIA Expense	<u>4,696</u>	
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Change in Net Position of Governmental Activities \$ 236,908

See accompanying notes to the basic financial statement.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units as required by Oregon law for charter schools. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

Eddyville Charter School is a non-profit corporation governed by a seven member board. Generally accepted accounting principles require that these financial statements present Eddyville Charter School and all component units, if any. Component units are separate organizations for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. Eddyville Charter School has no component units.

Eddyville Charter School was organized under provisions of Oregon Revised Statutes Chapter 338 for the purpose of operating a charter school.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Operating grants and contributions are presented as program revenues.

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Grant revenue is not considered available and, therefore, is not recognized until received. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. They are considered available if they are collected within sixty days after year-end. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Charter Schools in Oregon are not required to have a legally adopted budget, thus eliminating the requirement to present budgetary comparison information.

There are four major governmental funds:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are payments of state school support from Lincoln County School District, fees, fundraising and donations.

GRANTS FUND

This special revenue fund accounts for the revenues from the School’s various grant agreements received from miscellaneous grantor agencies.

STUDENT BODY FUND

This special revenue fund accounts for all revenues and expenses used for the purposes of student body activities.

CAPITAL PROJECTS FUND

This fund accounts for all revenues and expenses used for the purposes of capital projects.

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the government wide financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net position.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

NET POSITION

Net position is comprised of the various net earnings from operations, nonoperating revenues, expenses and contributions of capital, and is classified in the following hierarchy based on the extent to which a government is bound to observe constraints imposed on the use of resources reported in government funds:

Restricted – consists of external constraints placed on net position use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Invested in capital assets – consists of net position that are invested in buildings, equipment and other capital assets, less any related debt.

Unrestricted Net Position – consists of all other net position that are not included in the other categories previously mentioned.

When both restricted and unrestricted net position is available for use, restricted net position is utilized first.

FAIR VALUE INPUTS AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions and market participants would use in pricing the assets. The classification for securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value as follows.

Level 1 – unadjusted price quotations in active markets or exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market – corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

C. CAPITAL ASSETS

Capital assets, which include equipment, Buildings, Land & Leasehold Improvements, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and a useful life extending beyond a single reporting period. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Depreciation is recorded on capital assets on the straight line method over the useful life of the asset, which range from five to thirty years.

D. SUPPLY INVENTORY

Detailed supply inventory records are not maintained. Inventories are not considered to be material by management.

E. RETIREMENT PLANS

Substantially all of the School's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

F. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. FUND EQUITY

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

G. FUND EQUITY (CONTINUED)

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned. As of the date of the audit report, the School has not adopted a resolution to establish GASB 54.

H. DEFERRED OUTFLOWS/INFLOW OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Statement of Net Position reports deferred outflows related to the School's pension/RHIA plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Governmental Fund Balance Sheet reports deferred inflows for all revenues accrued but not received within 60 days. The Statement of Net Position reports deferred inflows related to the pension/RHIA plan.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

Cash consisted of:	Petty Cash	\$	200
	Demand Deposits, Non-Interest Bearing - Checking		143,175
	Demand Deposits, Interest Bearing - Money Market		<u>944,979</u>
		\$	<u>1,088,354</u>

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require depository institutions to maintain on deposit, with the collateral pool manager, securities having a value not less than 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. As of June 30, 2022, the total bank balance per the bank statements was \$1,095,618. \$250,000 was covered by federal depository insurance. The remainder is collateralized the Oregon Public Funds Collateralization Program.

INVESTMENTS

Statutes authorize investing in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Fitch Ratings and Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record (A-2/P-2 if Oregon commercial paper) and the state treasurer's investment pool. There were no investments in any of the above investments at June 30, 2022.

INTEREST RATE RISK

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There were no investments that have a maturity date.

CREDIT RISK

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2022 are as follows:

	June 30, 2021	Adjustments	Additions	Deletions	June 30, 2022
Building and Improvements	334,417	-	109,743	-	444,160
Furniture and Equipment	385,014	-	61,086	-	446,100
Total	<u>719,431</u>	<u>-</u>	<u>170,829</u>	<u>-</u>	<u>890,260</u>
Accumulated Depreciation					
Building and Improvements	(126,075)	-	(26,775)	-	(152,850)
Furniture and Equipment	<u>(195,757)</u>	<u>-</u>	<u>(44,474)</u>	<u>-</u>	<u>(240,231)</u>
	<u>(321,832)</u>	<u>-</u>	<u>(71,249)</u>	<u>-</u>	<u>(393,081)</u>
Net Capital Assets	<u><u>397,599</u></u>				<u><u>497,179</u></u>

On the Statement of Activities, Depreciation was allocated to the functions as follows:

Instruction	\$ 38,825
Support Services	<u>32,424</u>
Total	<u><u>\$ 71,249</u></u>

4. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
 - Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
 - General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2022 were \$381,713, excluding amounts to fund employer specific liabilities. In addition approximately \$90,587 in employee contributions were paid or picked up by the School in fiscal 2022. At June 30, 2022, the School reported a net pension liability of \$1,633,847 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2021 and 2020, the School's proportion was .01 percent and .01 percent, respectively. Pension expense for the year ended June 30, 2022 was \$(6,445).

The rates in effect for the year ended June 30, 2022 were:

- (1) Tier 1/Tier 2 – 26.83%
- (2) OPSRP general services – 28.08%

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 152,939	\$ -
Changes in assumptions	409,001	4,300
Net difference between projected and actual earnings on pension plan investments	-	1,209,524
Net changes in proportionate share	630,227	23,373
Differences between School contributions and proportionate share of contributions	112,396	-
Subtotal - Amortized Deferrals (below)	1,304,563	1,237,197
School contributions subsequent to measuring date	381,713	-
Deferred outflow (inflow) of resources	\$ 1,686,276	\$ 1,237,197

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2023	\$ 63,145
2024	57,911
2025	(564)
2026	(145,111)
2027	91,985
Thereafter	-
Total	\$ 67,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 25, 2022. Oregon PERS produces an independently audited ACFR which can be found at:

www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2022, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2019.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternatives Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2021 PERS ACFR; p. 104)

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2021 PERS ACFR; p. 74)

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan, a reduction approved by the Board from 7.20 percent in the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School’s proportionate share of the net pension liability to changes in the discount rate – the following presents the School’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the School’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
School's proportionate share of the net pension liability	\$ 3,208,485	\$ 1,633,847	\$ 316,447

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the School for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the School.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the School are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the School pay six (6) percent of their covered payroll. The School made the contributions of \$90,587 to member IAP accounts for the year ended June 30, 2022.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf

5. OTHER POST EMPLOYMENT BENEFIT - RHIA

Retirement Health Insurance Account

As a member of Oregon Public Employees Retirement System (OPERS) the School contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating schools are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the School currently contributes 0.53% of annual covered OPERF payroll and 0.45% of OPSRP payroll under a contractual requirement in effect until June 30, 2022. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The School's contributions to RHIA for the years ended June 30, 2020, 2021 and 2022 were \$3,606, \$99 and \$138, respectively, which equaled the required contributions each year.

At June 30, 2022, the School reported a net OPEB liability/(asset) of \$(12,782) for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2021, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2019. Consistent with GASB Statement No. 75, paragraph 59(a), the School's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2021 and 2020, the School's proportion was .004 percent and .015 percent, respectively. OPEB expense (revenue) for the year ended June 30, 2022 was (13,943).

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$	(2,090)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		3,987
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	\$	<u>1,897</u>

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 356
Changes in assumptions	251	190
Net difference between projected and actual earnings on pension plan investments	-	3,038
Net changes in proportionate share	13,554	3,622
Differences between School contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	13,805	7,206
School contributions subsequent to measuring date	138	-
Deferred outflow (inflow) of resources	\$ 13,943	\$ 7,206

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2023.

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ending June 30,	Amount
2023	\$ 3,286
2024	4,966
2025	(693)
2026	(960)
2027	-
Thereafter	-
Total	\$ 6,599

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2021. That independently audited report was dated February 25, 2022 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/Oregon%20PERS%20-%20GASB%2075%20RHIA%20Employer%20Schedules%20-%20FY%2006-30-2021.pdf>

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2019.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2021 was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2021 PERS ACFR; p. 74)

Sensitivity of the School’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the School’s proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFIT - RHIA (CONTINUED)

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
School's proportionate share of the net OPEB liability (asset)	\$ (11,304)	\$ (12,782)	\$ (14,045)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

6. INTERFUND RECEIVABLES/PAYABLES

The School uses interfund receivable/payables as a pooling of cash. Amounts are comprised of the following:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 95,405	\$ -
Grants Fund	-	95,405
Total	\$ 95,405	\$ 95,405

7. RISK MANAGEMENT

Eddyville Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage.

8. COMMITMENTS AND CONTINGENCIES

A substantial portion of operating funding is received from the State of Oregon. State funding is determined through state wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate they can cause increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on the School's operations cannot be determined.

The School operates under authority of the Lincoln County School District who grants a charter to the School and exercises oversight as required by Oregon Law. The effect of the non-renewal of the charter has not been determined.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LEASE FINANCING ARRANGEMENT

The School entered into a lease agreement in 2020 to lease a scoreboard for a total cost of \$70,069 payable over 5 years. The full amount of the lease is capitalized as equipment and depreciated over its useful life . At June 30, 2022, the accumulated depreciation of the asset is \$23,356. At the end of the lease term, the School has the option to purchase the equipment for \$1. Future minimum lease payments are as follows:

<u>Year Ending June 30</u>	
2023	\$ 14,014
2024	14,014
2025	<u>14,014</u>
Total	<u>\$ 42,042</u>

10. TAX STATUS

The School is qualified pursuant to Section 501(c)(3) of the Internal Revenue Code, and, accordingly, the School's net investment income is exempt from income taxes. The School has obtained a favorable Determination letter from the Internal Revenue Service and the Board of Directors believe that the School continues to qualify and to operate in accordance with applicable provisions of the Internal Revenue Code.

U.S. Generally Accepted Accounting Principles require School management to evaluate tax positions taken by the School and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) School's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.0137 %	\$ 1,633,847	\$ 1,171,277	139.5 %	87.6 %
2021	0.0096	2,090,511	1,337,230	156.3	75.8
2020	0.0090	1,548,530	870,838	177.8	80.2
2019	0.0089	1,344,682	779,500	172.5	82.1
2018	0.0095	1,280,396	770,925	166.1	83.1
2017	0.0113	1,701,911	658,755	258.4	80.5
2016	0.0135	774,544	628,933	123.2	91.9
2015	0.0116	(262,574)	697,036	(41.7)	103.6
2014	0.0116	591,142	632,650	84.8	92.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ 381,713	\$ 381,713	\$ -	\$ 1,518,659	25.1 %
2021	330,294	330,294	-	1,171,277	28.2
2020	341,538	341,538	-	1,337,230	25.5
2019	195,982	195,982	-	870,838	22.5
2018	181,958	181,958	-	779,500	23.3
2017	157,455	157,455	-	770,925	20.4
2016	126,738	126,738	-	658,755	19.2
2015	128,116	128,116	-	628,933	20.4
2014	145,719	145,719	-	697,036	20.9

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2022

SCHEDULE OF THE PROPORTIONATE SHARE OF OTHER POST EMPLOYMENT BENEFIT ASSET:
 RETIREE HEALTH INSURANCE ACCOUNT

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset (NOA)	(b) Employer's proportionate share of the net OPEB asset (NOA)	(c) School's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2022	0.0037 %	\$ (12,782)	\$ 1,171,277	(1.1) %	183.9 %
2021	0.0148	(30,104)	1,337,230	(2.3)	150.1

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	\$ 138	\$ 138	\$ -	\$ 1,518,659	0.0 %
2021	99	99	-	1,171,277	0.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

EDDYVILLE CHARTER SCHOOL
LINCOLN COUNTY, OREGON

Independent Auditors' Report Required by Oregon State Regulations



PAULY, ROGERS, AND CO., P.C.
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(503) 620-2632 ♦ (503) 684-7523 FAX
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October 19, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Eddyville Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated October 18, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Eddyville Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Insurance and fidelity bonds in force or required by law.**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources.**

In connection with our testing nothing came to our attention that caused us to believe the Eddyville Charter School was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the Eddyville Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Eddyville Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Eddyville Charter School's internal control over financial reporting.

This report is intended solely for the information and use of the school board members and management of Eddyville Charter School, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and a long, sweeping underline.

Kenny Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.



MEMORANDUM

November 7, 2022

TO: Eddyville Charter School Board of Directors
FROM: Doug Byers, LBL-ESD Fiscal Analyst II
RE: October 31, 2022 Financial Statements

Board Members,

Attached you will find the 2022-23 financial statements through October 31, 2022. These statements include the General Fund Statement of Revenues Budget vs. Actual, General Fund Statement of Expenditures Budget vs. Actual, Special Revenue Funds Revenue and Expenditures, and total Appropriations for the year.

The General Fund statements include the actual revenues and expenditures from July 1, 2022 through October 31, 2022 as well as projections through June 30, 2022. The estimated General Fund Ending Fund Balance is \$146,211. Contingency makes up \$100,000 of the Fund Balance total.

The audit for fiscal year 2022-23 is completed. Fund balances have been rolled to the new year and all numbers on the financial statement are audited numbers. Eddyville Charter School was issued an unmodified opinion on the basic financial statements. This means ECS was given a clean opinion with no reservations. There were no exceptions to the state minimum standards listed in the results of the audit. The board letter from Pauly Rogers and Co. is included as part of this month's financial board report. The full financial report is also available.

Eddyville Charter School investments are held in an interest bearing money market account. Investments total \$1,062,682.42 and are yielding an interest rate of .050%.

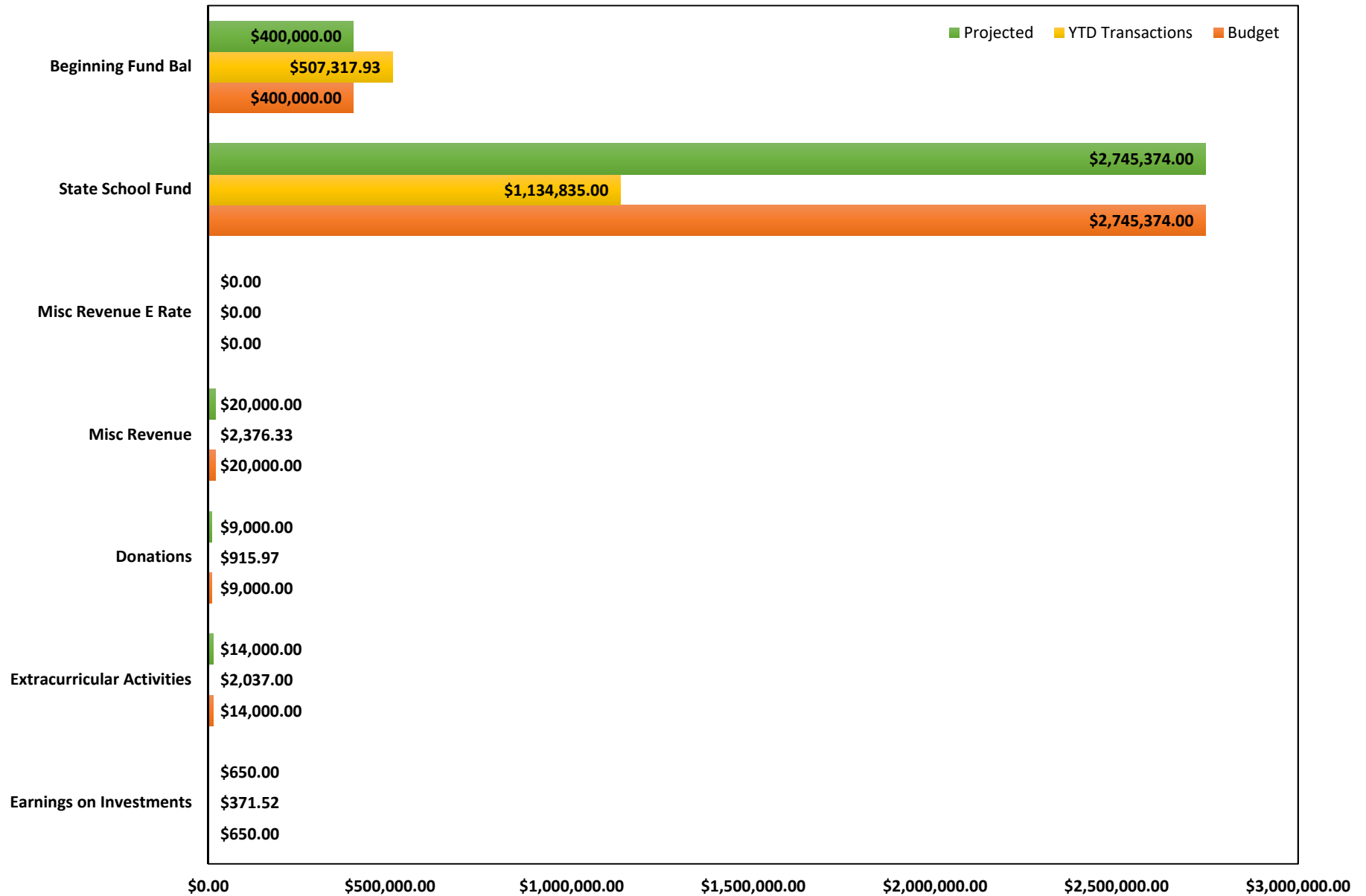
Please let me know if you have any questions or concerns regarding these statements.

Eddyville Charter School
General Fund: Statement of Revenue Budget Vs. Actual
For the Fiscal Year 2022-2023
As of 10/31/2022

Source	2022-2023 Budget	Actual YTD Rev. 10/31/2022	Projected through 6/30/2023	Total Estimated 2022-2023	(Over)/Under Budget	Total Actual 6/30/2022	2021-2022 Budget
State Sources							
3101 State School Support Funds	2,745,374	1,134,835	1,473,270	2,608,105	137,269	2,680,997	2,583,655
3101 SSF- May Adjustment		-		-	-	-	
3299 Restricted State Funds		-	-			-	
Total State Sources	2,745,374	1,134,835	1,473,270	2,608,105	137,269	2,680,997	2,583,655
Non State School Support Formula Sources							
Local Sources							
1510 Interest on Investments/Bank	650	372	200	572	78	540	660
1710 Admissions	4,000	442	3,000	3,442	558	5,354	4,000
1740 Fees	10,000	1,595	8,573	10,168	(168)	11,185	11,000
1920 Donations from Private Sources	9,000	916	-	916	8,084	5,210	
1960 Recovery of Prior Year Exp.		-	-			-	
1990 Miscellaneous Local Revenue	20,000	2,376	15,000	17,376	2,624	29,135	23,700
Total Non Formula Local Sources	43,650	5,701	26,773	32,474	11,176	51,424	39,360
State/Federal Sources							
Total State/Federal Sources	-	-	-	-	-	-	-
Other Sources							
5200 Interfund Transfers		-				-	
5400 Beginning Fund Balance	400,000	507,318	-	507,318	(107,318)	594,307	400,000
Total Other Sources	400,000	507,318	-	507,318	(107,318)	594,307	400,000
Total Non SSF Revenue	443,650	513,019	26,773	539,792	(96,142)	645,731	439,360
		\$ -				\$ -	
Total Resources	\$ 3,189,024	\$ 1,647,854	1,500,043	\$ 3,147,897	\$ 41,127	\$ 3,326,728	\$ 3,023,015
				\$ (3,001,686)			
				\$ 146,211			

Less Estimated Requirements
Estimated Ending Fund Balance

General Fund Revenue - October 2022 Projections - YTD - Budget



Eddyville Charter School
General Fund: Statement of Expenditures Budget Vs. Actual
For the Fiscal Year 2022-2023
As of 10/31/2022

Function	Adopted 2022-2023 Budget	Actual YTD Exp. 9/30/2022	Projected through 6/30/2023	Total Estimated 2022-2023	(Over)/ Under Budget	% Committed	Total Actuals 6/30/2022
Instruction							
1111 Elementary, K-6	761,207	126,578	595,230	721,809	39,398.15	94.82%	661,464
1113 Elementary Extracurricular	7,436	805	6,259	7,064	371.80		3,974
1121 Middle/Junior High Programs	313,183	61,253	290,424	351,677	(38,493.76)	112.29%	367,658
1122 Middle/Junior High School Extracurricular	31,534	9,469	20,488	29,957	1,576.70	95.00%	20,251
1131 High School Programs	487,410	80,189	342,061	422,250	65,159.64	86.63%	497,856
1132 High School Extracurricular	110,114	37,294	67,315	104,608	5,505.70	95.00%	94,356
1400 Summer School	-	-	-	-	-	0	8,140
Total Instruction	1,710,884	315,589	1,321,777	1,637,366	73,518		1,653,699
Support Services							
2122 Counseling Services	900	47	750	797	103.04		155
2130 Health Services	1,250	2,894	7,500	10,394	(9,143.64)	831.49%	8,507
2210 Improvement of Instruction Services	1,000	1,890	-	1,890	(890.00)	189.00%	1,800
2230 Assessment & Testing	2,000	-	-	-	2,000.00		1,680
2240 Staff Development	4,500	-	3,600	3,600	900.00		620
2310 Board of Education	83,347	57,146	13,699	70,845	12,502.05	85.00%	71,382
2321 Office of the Superintendent Services	134,598	41,355	79,783	121,138	13,459.80	90.00%	122,152
2411 Office of the Principal Services	281,859	101,017	235,476	336,494	(54,634.66)	119.38%	186,965
2520 Fiscal Services	58,283	436	58,257	58,692	(409.36)	100.70%	56,998
2542 Maintenance	394,909	153,756	176,209	329,965	64,944.24	83.55%	222,452
2552 Transportation	146,314	31,754	130,616	162,370	(16,055.62)	110.97%	158,266
2643 Staff Accounting Services	105,195	34,779	67,573	102,352	2,842.86	97.30%	90,675
2660 Technology	36,308	20,656	17,451	38,107	(1,798.71)	104.95%	9,934
Total Support Services	1,250,463	445,729	790,914	1,236,643	13,820		931,586
Other Requirements							
5200 Transfers of Funds	127,677	-	127,677	127,677	-		269,178
6000 Contingency	100,000	-	-	-	100,000	0.00%	-
Total Other Requirements	227,677	-	127,677	127,677	100,000		269,178
Total Requirements	\$ 3,189,024	\$ 761,318	\$ 2,240,368	\$ 3,001,686	\$ 187,338		\$ 2,854,463

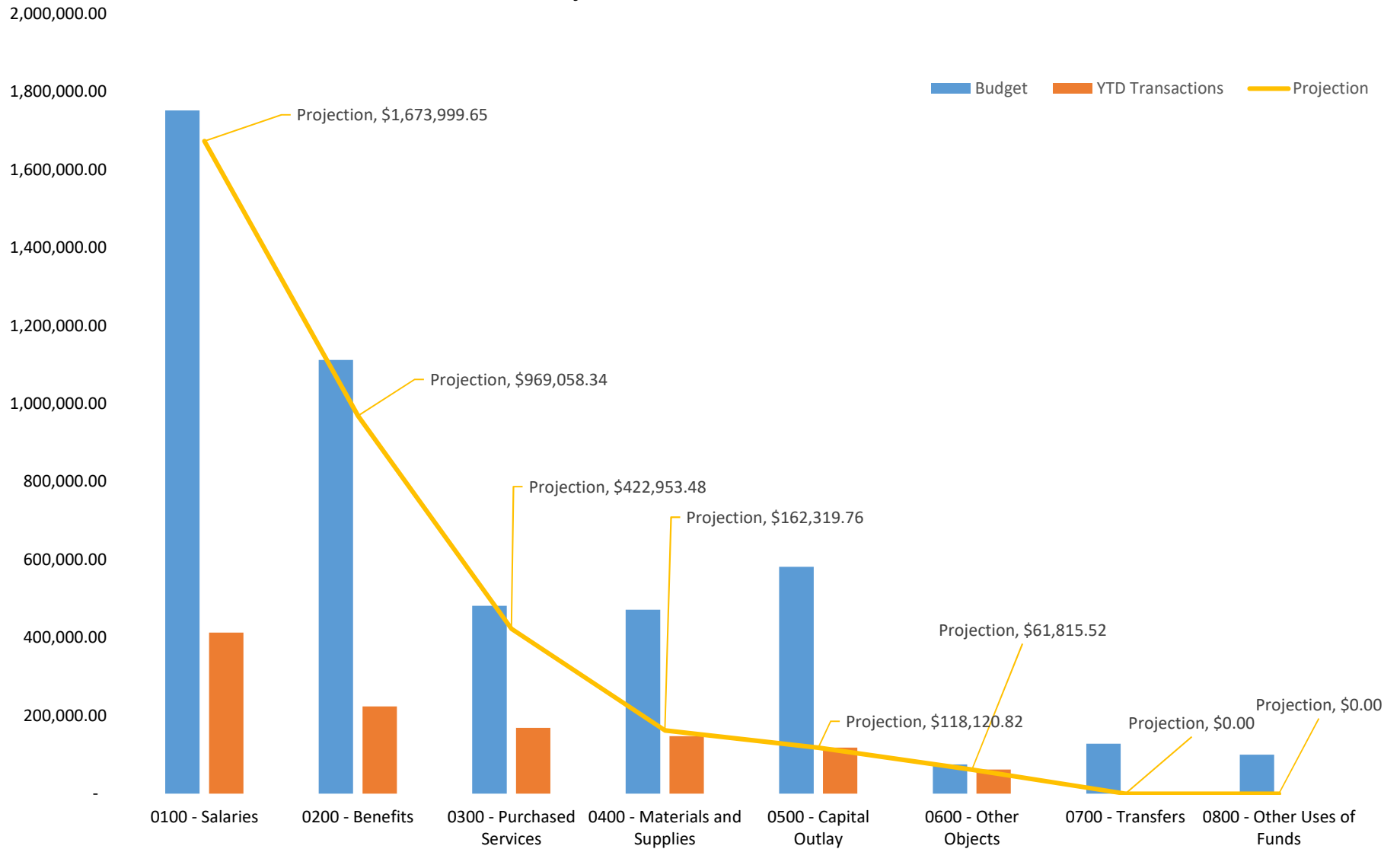
Eddyville Charter School
Other Funds: Statement of Revenue Expenditures Budget Vs. Actual
For the Fiscal Year 2022-2023
As of 10/31/2022

Fund	Description	Beginning Fund Balance as of 7/1/2022	YTD Revenue	YTD Expenditures	Balance as of 9/30/2022	Encumbered	Expected Revenue	Remaining Balance	NOTES
206	Siletz Tribal Charities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
210	BLM Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
211	Aspire Grant	\$420.16	\$0.00	\$417.19	\$2.97	\$1,668.63	\$2,100.00	\$434.34	Rollover into FY22-23 as Fund Balance
212	BLM Grant L16AC00309	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
213	STCCF - Independing Reading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
220	ESSER I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
222	ESSER II	\$0.00	\$0.00	\$5.15	(\$5.15)	\$0.00	\$5.15	\$0.00	Draw down request from LCSD
223	ESSER III	\$0.00	\$0.00	\$39,302.68	(\$39,302.68)	\$56,566.60	\$189,022.48	\$93,153.20	Draw down request from LCSD
227	MWEC - Textbooks	(\$1,977.37)	\$0.00	\$0.00	(\$1,977.37)	\$0.00	\$2,000.00	\$22.63	Waiting on EGMS for Grant \$2000
228	Carl Perkins Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
229	CTE Revitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
230	Saw Shop Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
251	Student Investment Act	(\$3,925.59)	\$0.00	\$35,005.74	(\$38,931.33)	\$174,182.29	\$231,785.62	\$18,672.00	Draw down request from LCSD
253	Eddyville Scholarship Fund	\$13,500.00	\$0.00	\$498.69	\$13,001.31	\$0.00	\$0.00	\$13,001.31	Rollover into FY22-23 as Fund Balance
255	CDL Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
256	Summer Learning Enrichment Grant	\$0.00	\$12,110.50	\$27,674.09	(\$15,563.59)	\$386.50	\$28,060.59	\$0.00	Draw down request from EGMS
257	Staff Retention Grant	\$0.00	\$25,744.68	\$27,406.98	(\$1,662.30)	\$320.00	\$39,611.29	\$11,884.31	Waiting on EGMS for Grant
258	Suicide Prevention	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	Rollover into FY22-23 as Fund Balance
259	High School Summer Learning	\$0.00	\$6,879.16	\$11,912.34	(\$5,033.18)	\$0.00	\$11,912.34	\$0.00	Draw down request from EGMS
261	SSA Summer Learning	\$59,240.72	\$0.00	\$59,240.72	\$0.00	\$0.00	\$0.00	\$0.00	Rollover into FY22-23 as Fund Balance
262	Menstrual Dignity Act	\$987.59	\$0.00	\$0.00	\$987.59	\$0.00	\$0.00	\$987.59	
272	Emergency Preparedness	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
273	MidWay Foundation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
274	Outdoor School	(\$1,053.36)	\$1,053.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
277	STCCF/Medical Responder Class	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
278	Oregon State Credit Union Mini Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
281	STCCF/Basketball Uniforms & Storage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
282	Three Rivers Foundation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
283	STCCF/Science & Body Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
284	Clemens Fondation- Weight Room	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
285	Or Association Woodturns Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
286	Selco CU Creater Learning Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
287	Take It To The Court Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
288	STCCF Health Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
297	Vision Screening	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
298	High School Success	\$0.00	\$3,762.74	\$12,780.49	(\$9,017.75)	\$54,394.61	\$61,717.13	(\$5,457.97)	Draw down request from EGMS
299	Student Body Funds	\$42,246.76	\$27,981.16	\$12,722.26	\$57,505.66	\$5,619.00	\$0.00	\$51,886.66	Rollover into FY22-23 as Fund Balance
400	Capital Project Funds	\$426,210.25	\$0.00	\$145,970.82	\$280,239.43	\$2,105.37	\$127,677.00	\$405,811.06	
Totals		\$537,149.16	\$77,531.60	\$372,937.15	\$241,743.61	\$295,243.00	\$693,891.60	\$591,895.13	

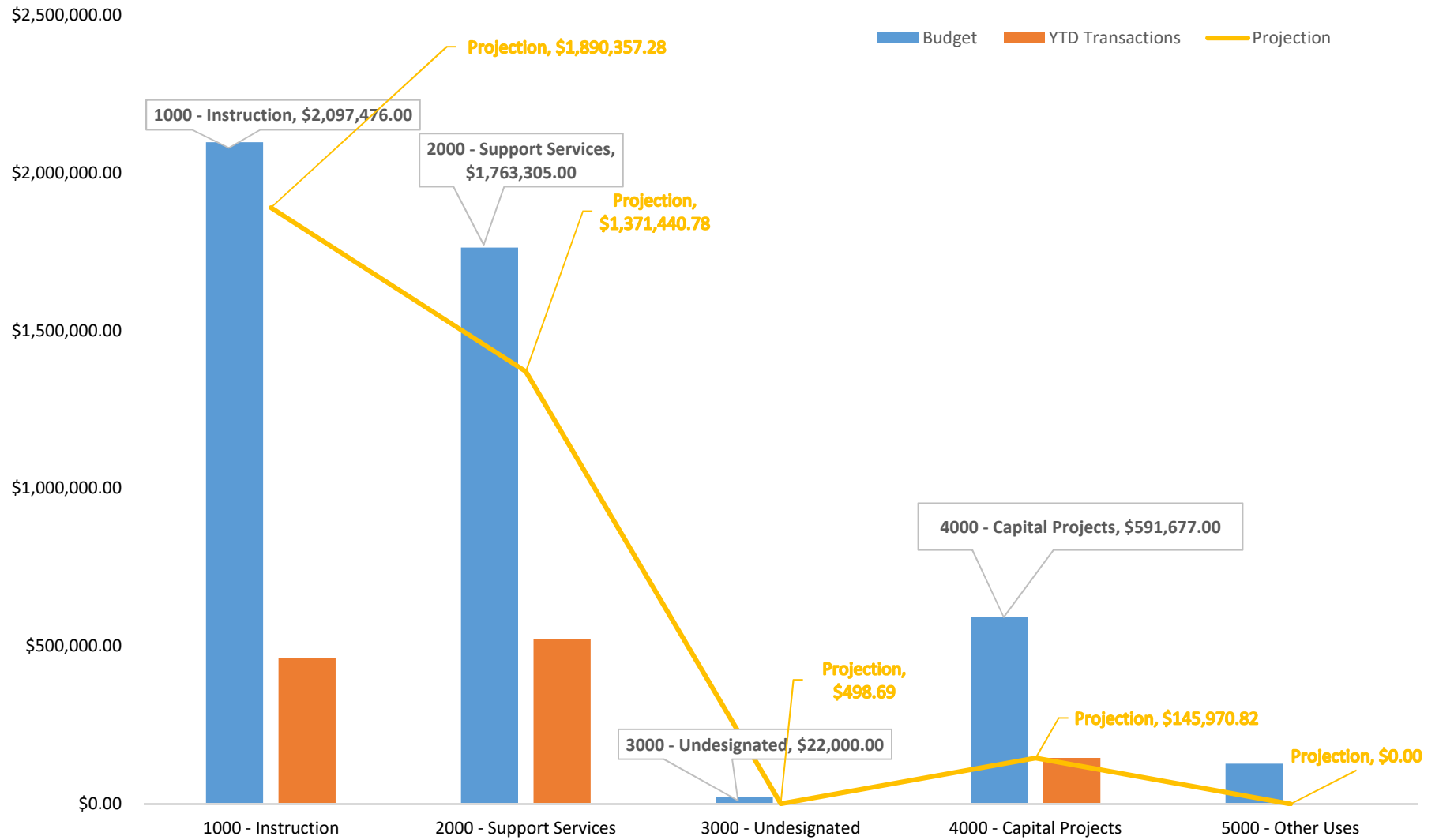
Eddyville Charter School
YTD Appropriations
For the Fiscal Year 2022-2023
As of 10/31/2022

Fund	Appropriations	Resolutions	YTD	Encumbrances	Totals	(Over)/Under Budget
General Fund, 100						
1000 Instruction	\$ 1,710,884	0.00	\$ 315,669	\$ 1,263,600	\$ 1,579,269	\$ 131,615
2000 Support Services	\$ 1,250,463	0.00	\$ 445,729	\$ 715,837	\$ 1,161,566	\$ 88,897
5200 Transfers	\$ 127,677		\$ -	\$ -	\$ -	\$ 127,677
6000 Contingency	\$ 100,000		\$ -	\$ -	\$ -	\$ 100,000
Sub Totals	\$ 3,189,024	\$ -	\$ 761,398	\$ 1,979,437	\$ 2,740,835	\$ 448,189
Special Funds, 200						
1000 Instruction	\$ 404,499		\$ 147,033	\$ 162,558	\$ 309,591	\$ 94,908
2000 Support Services	\$ 534,842		\$ 79,933	\$ 124,320	\$ 204,253	\$ 330,589
4000 Building Acquisition	\$ -		\$ -	\$ -	\$ -	\$ -
5200 Transfers	\$ -		\$ -	\$ -	\$ -	\$ -
Sub Totals	\$ 939,341	\$ -	\$ 226,966	\$ 286,878	\$ 513,844	\$ 425,497
Capital Projects, 400						
2000 Support Services	\$ 25,000		\$ 19,050	\$ 2,105	\$ 21,155	\$ 3,845
4000 Facility Construction	\$ 566,677		\$ 126,921	\$ -	\$ 126,921	\$ 439,756
Sub Totals	\$ 591,677	\$ -	\$ 145,971	\$ 2,105	\$ 148,076	\$ 443,601
Totals	\$ 4,720,042	\$ -	\$ 1,134,335	\$ 2,268,420	\$ 3,402,755	\$ 1,317,287

EXPENDITURES BY OBJECT July 1 - October 31, 2022



EXPENDITURES BY FUNCTION July 1 - September, 2022



Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1854	10/11/2022	EDDYVILLE CHARTER SCHOOL ASB	\$1,113.28	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1855	10/11/2022	PACIFIC NORTHWEST COUNSELING, LLC	\$8,333.33	1065	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1856	10/11/2022	ALARM SOLUTIONS INC.	\$90.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1857	10/11/2022	AMAZON.COM	\$186.88	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1858	10/11/2022	ANALYTICAL LABORATORY & CONSULTANTS	\$29.76	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1859	10/11/2022	Auto Chlor System	\$508.50	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1860	10/11/2022	Bandon High School	\$250.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1861	10/11/2022	Construction-Building-Roades, LLC	\$50,249.29	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1862	10/11/2022	CONSUMERS POWER INC	\$2,080.95	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1863	10/11/2022	COSA	\$249.00	1066	Printed	Expense	<input type="checkbox"/>		
1864	10/11/2022	Creative Leadership Solutions	\$6,500.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1865	10/11/2022	DAHL DISPOSAL SERVICE	\$952.40	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1866	10/11/2022	Down Home Printing	\$848.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1867	10/11/2022	EDDYVILLE CHARTER SCHOOL ASB	\$168.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1868	10/11/2022	ENDICOTT, MELISSA	\$205.76	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1869	10/11/2022	LINCOLN COUNTY SCHOOL DISTRICT	\$9,384.38	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1870	10/11/2022	OREGON DEPARTMENT OF EDUCATION	\$66.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1871	10/11/2022	PIONEER TELEPHONE CO	\$1,344.06	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1872	10/11/2022	RAU PLUMBING, INC	\$270.00	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1873	10/11/2022	SAIF	\$1,672.84	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1874	10/11/2022	STAPLES ADVANTAGE	\$624.41	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	

Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1875	10/11/2022	XEROX CAPITAL SERVICES	\$61.87	1066	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1876	10/19/2022	AMAZON.COM	\$1,053.05	1073	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1877	10/19/2022	ANALYTICAL LABORATORY & CONSULTANTS	\$76.00	1073	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1878	10/19/2022	HOME DEPOT	\$3,566.58	1073	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1879	10/19/2022	IDEA PRINTWORKS	\$3,006.28	1073	Printed	Expense	<input type="checkbox"/>		
1880	10/19/2022	LINCOLN COUNTY SCHOOL DISTRICT	\$3,526.19	1073	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1881	10/19/2022	PowerSchool	\$543.95	1073	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1882	10/19/2022	Sierra Springs	\$326.90	1073	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1883	10/19/2022	Western States Electrical Construction	\$1,072.00	1073	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
1884	10/19/2022	Wood, Greg	\$102.50	1073	Printed	Expense	<input type="checkbox"/>		
1885	10/25/2022	LaGaipa, Darryn D	\$2,406.84	10	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2022	
1886	10/25/2022	WATKINS-GUENTHER, ANTHONY JAMES	\$469.09	10	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2022	
1887	10/25/2022	McKuhn, Laurissa Marie	\$438.18	10	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2022	
1888	10/25/2022	Mekemson, Brayden	\$144.76	10	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2022	
1889	10/25/2022	AMERICAN FIDELITY HEALTH SERVICES ADMIN	\$150.00	1084	Printed	Payroll Ded	<input type="checkbox"/>		
1890	10/25/2022	Texas Life Ins. Co	\$555.65	1084	Printed	Payroll Ded	<input type="checkbox"/>		
1891	10/26/2022	Allen's Lot Maintenance	\$4,512.33	1079	Printed	Expense	<input type="checkbox"/>		
1892	10/26/2022	AMAZON.COM	\$150.82	1079	Printed	Expense	<input type="checkbox"/>		
1893	10/26/2022	Down Home Printing	\$1,292.00	1079	Printed	Expense	<input type="checkbox"/>		
1894	10/26/2022	Edmentum	\$3,109.40	1079	Printed	Expense	<input type="checkbox"/>		
1895	10/26/2022	INDUSTRIAL WELDING SUPPLY	\$5.00	1079	Printed	Expense	<input type="checkbox"/>		
1896	10/26/2022	KNUDSON, STACY BROOKE	\$118.75	1079	Printed	Expense	<input type="checkbox"/>		

Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1897	10/26/2022	STAPLES ADVANTAGE	\$869.54	1079	Printed	Expense	<input type="checkbox"/>		

Total Amount: \$112,684.52

End of Report

Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

Account: 618680-8000

10/12/2022	PERS	\$68.19	1064	Posted to G/L PR	<input type="checkbox"/>
10/12/2022	PERS	\$269.59	1064	Posted to G/L PR	<input type="checkbox"/>
10/12/2022	PERS	\$4,865.02	1064	Posted to G/L PR	<input type="checkbox"/>
10/12/2022	PERS	\$7,128.76	1064	Posted to G/L PR	<input type="checkbox"/>
10/12/2022	PERS	\$23,881.23	1064	Posted to G/L PR	<input type="checkbox"/>
10/12/2022	PERS	\$1,058.44	1064	Posted to G/L PR	<input type="checkbox"/>
10/12/2022	PERS	-\$0.08	1064	Posted to G/L PR	<input type="checkbox"/>
10/06/2022	SAFEWAY	\$43.93	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	VISTAPRINT	\$118.69	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	WAL-MART	\$61.76	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	Cascade High School XC	\$39.00	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	Georgies Ceramic and Clay Co	\$237.50	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	SAFEWAY	\$148.58	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	Kuta Software	\$233.00	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	LOWES	\$1,179.00	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	Mainline Pump & Irrigation LLC	\$147.55	1069	Posted to G/L AP	<input type="checkbox"/>
10/06/2022	Coastal Farm Supply	\$329.99	1069	Posted to G/L AP	<input type="checkbox"/>

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Report: rptGLNonCheckListing

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

Date	Description	Amount	Voucher #	Posted to	Account	Check
10/06/2022	WAL-MART	\$460.55	1069	Posted to G/L	AP	<input type="checkbox"/>
10/06/2022	Sugar Vibes Donut Company	\$17.70	1069	Posted to G/L	AP	<input type="checkbox"/>
10/06/2022	MARY'S PEAK TRUE VALUE	\$161.94	1069	Posted to G/L	AP	<input type="checkbox"/>
10/06/2022	Coastal Farm Supply	\$49.98	1069	Posted to G/L	AP	<input type="checkbox"/>
10/12/2022	OEBB	\$5.95	1070	Posted to G/L	PR	<input type="checkbox"/>
10/12/2022	OEBB	\$136.15	1070	Posted to G/L	PR	<input type="checkbox"/>
10/12/2022	OEBB	\$4.50	1070	Posted to G/L	PR	<input type="checkbox"/>
10/12/2022	OEBB	\$798.72	1070	Posted to G/L	PR	<input type="checkbox"/>
10/12/2022	OEBB	\$725.59	1070	Posted to G/L	PR	<input type="checkbox"/>
10/12/2022	OEBB	\$2,429.07	1070	Posted to G/L	PR	<input type="checkbox"/>
10/12/2022	OEBB	\$26,876.35	1070	Posted to G/L	PR	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$199.00	1071	Posted to G/L	AP	<input type="checkbox"/>
10/25/2022	Chipotle	\$154.50	1071	Posted to G/L	AP	<input type="checkbox"/>
10/25/2022	Rizza Pizza	\$159.50	1071	Posted to G/L	AP	<input type="checkbox"/>
10/25/2022	Costco	\$192.39	1071	Posted to G/L	AP	<input type="checkbox"/>
10/25/2022	Zoom	\$149.90	1071	Posted to G/L	AP	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	AP	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	AP	<input type="checkbox"/>

Printed: 11/07/2022 10:37:47 AM

Report: rptGLNonCheckListing

2021.4.33

Page:

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

Date	Description	Amount	Account	Posting	AP
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$81.20	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$21.28	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$31.55	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L	<input type="checkbox"/>

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Report: rptGLNonCheckListing

2021.4.33

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$72.00	1071	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$3.00	1071	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	BANK CARD CENTER	\$0.00	1071	Posted to G/L AP	<input type="checkbox"/>
10/19/2022	OR DEPT OF REVENUE - STATE TAX	\$4.90	1072	Posted to G/L PR	<input type="checkbox"/>
10/19/2022	OR DEPT OF REVENUE - STATE TAX	\$16.70	1072	Posted to G/L PR	<input type="checkbox"/>
10/19/2022	OR DEPT OF REVENUE - STATE TAX	\$31.19	1072	Posted to G/L PR	<input type="checkbox"/>
10/19/2022	OR DEPT OF REVENUE - STATE TAX	\$0.56	1072	Posted to G/L PR	<input type="checkbox"/>
10/19/2022	OR DEPT OF REVENUE - STATE TAX	\$1.14	1072	Posted to G/L PR	<input type="checkbox"/>
10/19/2022	OR DEPT OF REVENUE - STATE TAX	\$131.28	1072	Posted to G/L PR	<input type="checkbox"/>
10/19/2022	OR DEPT OF REVENUE - STATE TAX	\$76.52	1072	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	ADOBE	\$14.99	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	CHEVRON	\$64.59	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	CHEVRON	\$65.48	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	OFFICE MAX - A BOISE COMPANY	\$47.97	1075	Posted to G/L AP	<input type="checkbox"/>

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

10/25/2022	OFFICE MAX - A BOISE COMPANY	\$0.00	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	OFFICE MAX - A BOISE COMPANY	\$94.98	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	Home Science Tools	\$13.85	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	Hatfield Marine Science Center/OSU	\$27.00	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	M & K BARK AND FLORAL	\$1,095.00	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	Abby's Pizza	\$365.30	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	Costco	\$1,176.61	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	CHEVRON	\$0.00	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	Human Bean, The	\$100.00	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	SAFEWAY	\$11.98	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	Saw Stop LLC	\$305.30	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	OFFICE MAX - A BOISE COMPANY	\$94.98	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	WILCO	\$41.98	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	OFFICE MAX - A BOISE COMPANY	\$94.98	1075	Posted to G/L AP	<input type="checkbox"/>
10/25/2022	EDDYVILLE CHARTER SCHOOL	\$3,516.94	1076	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	EDDYVILLE CHARTER SCHOOL	\$3,830.35	1076	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	EDDYVILLE CHARTER SCHOOL	\$300.00	1076	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	EDDYVILLE CHARTER SCHOOL	\$6,000.85	1076	Posted to G/L PR	<input type="checkbox"/>

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

10/25/2022	EDDYVILLE CHARTER SCHOOL	\$1,000.00	1076	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	EDDYVILLE CHARTER SCHOOL	\$90,415.65	1076	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	EDDYVILLE CHARTER SCHOOL	\$102.01	1076	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	OSU FEDERAL CREDIT UNION	\$375.00	1076	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	OR DEPT OF REVENUE - STATE TAX	\$9,201.15	1077	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	INTERNAL REVENUE SERVICE - MEDICARE	\$4,066.08	1078	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	INTERNAL REVENUE SERVICE - SS	\$17,019.12	1078	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	INTERNAL REVENUE SERVICE - FEDERAL TAX	\$8,953.26	1078	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AFA COMPANY	\$476.10	1081	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AFA COMPANY	\$72.60	1081	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AFA COMPANY	\$793.20	1081	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AFA COMPANY	\$794.25	1081	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AFA COMPANY	\$120.18	1081	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AFA COMPANY	-\$37.10	1081	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AFA COMPANY	\$298.50	1081	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	FLEX ACCOUNT ADMINISTRATION	\$595.83	1082	Posted to G/L PR	<input type="checkbox"/>
10/25/2022	AMERICAN FIDELITY ASSURANCE CO - TSA'S	\$1,000.00	1083	Posted to G/L PR	<input type="checkbox"/>

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Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

10/27/2022	OR DEPT OF REVENUE - UNEMPLOYMENT	\$0.01	1085	Posted to G/L PR	<input type="checkbox"/>
10/27/2022	OR DEPT OF REVENUE - UNEMPLOYMENT	\$2.43	1085	Posted to G/L PR	<input type="checkbox"/>
10/27/2022	OR DEPT OF REVENUE - UNEMPLOYMENT	\$5,794.27	1085	Posted to G/L PR	<input type="checkbox"/>
10/27/2022	OR DEPT OF REVENUE - UNEMPLOYMENT	\$181.60	1085	Posted to G/L PR	<input type="checkbox"/>

Total for Fund:	108	Total Amount:	<u>\$231,290.53</u>
		Total Amount:	<u>\$231,290.53</u>

End of Report

Eddyville Charter School, Inc.

Void Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Checking 618680-8000

From Date: 07/01/2022

To Date: 10/31/2022

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
1676	07/08/2022	Gipper Media INC	\$1,750.00	1002	Void	Expense	<input checked="" type="checkbox"/>	08/31/2022	08/31/2022
1765	08/17/2022	BANK CARD CENTER	\$1,879.22	1024	Void	Expense	<input checked="" type="checkbox"/>	08/17/2022	08/17/2022
Total Amount:			\$3,629.22						
End of Report									

Eddyville Charter School, Inc.

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Student Body Checking
618680-8001

From Date: 10/01/2022

To Date: 10/31/2022

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
218	10/11/2022	Bandon High School	\$1,075.00	1067	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
219	10/11/2022	D and M Saw & Mfg Inc.	\$88.50	1067	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
220	10/11/2022	Spring Valley Dairy	\$101.43	1067	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
221	10/19/2022	All Volleyball	\$959.20	1074	Printed	Expense	<input type="checkbox"/>		
222	10/19/2022	AMAZON.COM	\$243.63	1074	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
223	10/19/2022	HOME DEPOT	\$119.76	1074	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
224	10/19/2022	IDEA PRINTWORKS	\$922.00	1074	Printed	Expense	<input type="checkbox"/>		
225	10/19/2022	Jones-Thomson, Brandy	\$53.28	1074	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
226	10/19/2022	Spring Valley Dairy	\$25.91	1074	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
227	10/26/2022	AMAZON.COM	\$111.40	1080	Printed	Expense	<input type="checkbox"/>		
228	10/26/2022	Spring Valley Dairy	\$45.10	1080	Printed	Expense	<input type="checkbox"/>		

Total Amount: \$3,745.21

End of Report

Eddyville Charter School, Inc.

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OR State CU - Student Body Checking
618680-8001

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

Account: 618680-8001

10/01/2022	Costco	\$262.95	1068	Posted to G/L AP	<input type="checkbox"/>
10/01/2022	Webstaurant Store	\$231.70	1068	Posted to G/L AP	<input type="checkbox"/>
10/01/2022	WAL-MART	\$19.34	1068	Posted to G/L AP	<input type="checkbox"/>
10/01/2022	CASH & CARRY SMARTFOOD SERVICE	\$243.43	1068	Posted to G/L AP	<input type="checkbox"/>
10/01/2022	Oregon Food Handlers	\$20.00	1068	Posted to G/L AP	<input type="checkbox"/>
10/01/2022	CASH & CARRY SMARTFOOD SERVICE	\$637.20	1068	Posted to G/L AP	<input type="checkbox"/>

Total for Fund:

6

Total Amount:

\$1,414.62

Total Amount:

\$1,414.62

End of Report

Eddyville Charter School, Inc.

Student Activities Summary Report

Fiscal Year: 2022-2023

From: 7/1/2022 To: 10/31/2022

Print Detail

Page Break by Activity

Exclude Encumbrances

Reverse Signs

Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
701 Elementary Fundraiser	.00	.00	.00	.00	.00	.00
703 Classroom Supplies	.00	625.00	.00	625.00	.00	625.00
704 Locker Fee	1,368.73	110.00	.00	1,478.73	.00	1,478.73
716 MS/HS Field Trip (6-12)	549.85	.00	.00	549.85	.00	549.85
719 Activities Bus	145.00	.00	.00	145.00	.00	145.00
720 Elem Athletics Supplies	2,498.40	200.00	.00	2,698.40	.00	2,698.40
721 Boys BB	658.17	1,250.00	.00	1,908.17	.00	1,908.17
722 Girls BB	239.73	714.00	(1,075.00)	(121.27)	.00	(121.27)
723 CX	.00	.00	.00	.00	.00	.00
724 VB	1,291.69	7,695.00	(6,060.50)	2,926.19	.00	2,926.19
725 Track	204.93	.00	.00	204.93	.00	204.93
727 Cheer	447.40	.00	.00	447.40	.00	447.40
728 Gate Receipts	442.00	951.00	.00	1,393.00	.00	1,393.00
729 Pay to Play	1,595.00	325.00	.00	1,920.00	.00	1,920.00
730 Football	620.34	75.00	.00	695.34	.00	695.34
731 MS/HS Athletic Supplies	.00	2,900.00	(922.00)	1,978.00	(299.14)	1,678.86
740 Scoreboard Advertising	115.97	1,384.03	.00	1,500.00	.00	1,500.00
742 Uniform Fees	250.00	20.00	.00	270.00	.00	270.00
748 PE Locker/Towel Fee 6-12	50.00	.00	.00	50.00	.00	50.00
749 Technology Fee	192.00	800.00	.00	992.00	.00	992.00
750 Art	16.05	.00	.00	16.05	.00	16.05
751 Drumming	129.03	.00	.00	129.03	.00	129.03
752 Hobby Hour	128.47	.00	.00	128.47	.00	128.47

Eddyville Charter School, Inc.

Student Activities Summary Report

Fiscal Year: 2022-2023

From: 7/1/2022

To: 10/31/2022

Print Detail

Page Break by Activity

Exclude Encumbrances

Reverse Signs

Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
753 Career Technical Ed	3,730.52	750.00	(396.29)	4,084.23	(858.36)	3,225.87
754 Yearbook/Annual	586.12	.00	.00	586.12	.00	586.12
755 Concessions	573.26	.00	.00	573.26	.00	573.26
756 Foods	1,550.06	.00	.00	1,550.06	(28.75)	1,521.31
757 Horticulture	4,287.47	100.00	(119.76)	4,267.71	(379.80)	3,887.91
760 PAADA/OHANA	3,170.10	.00	.00	3,170.10	.00	3,170.10
761 Student Incentives	4,125.97	703.77	.00	4,829.74	(171.24)	4,658.50
762 Technology	.00	.00	.00	.00	.00	.00
763 BLM	1,284.75	.00	.00	1,284.75	.00	1,284.75
764 Drama	391.00	.00	.00	391.00	.00	391.00
765 Leadership	834.22	757.00	.00	1,591.22	(1,134.97)	456.25
766 EMR	70.00	.00	.00	70.00	.00	70.00
767 Photography	1,387.29	.00	(964.46)	422.83	(329.00)	93.83
778 Sixth/Seventh/Eighth Grade	133.74	.00	.00	133.74	.00	133.74
779 Elementary General	2,452.63	.00	.00	2,452.63	(163.34)	2,289.29
780 Kindergarten	231.69	.00	.00	231.69	.00	231.69
781 First Grade	684.76	.00	.00	684.76	(163.33)	521.43
782 Second Grade	946.12	.00	.00	946.12	(163.33)	782.79
783 Third Grade	51.97	.00	.00	51.97	.00	51.97
784 Fourth Grade	647.47	160.00	.00	807.47	.00	807.47
785 Fifth Grade	28.44	.00	.00	28.44	.00	28.44
786 Sixth Grade	.00	.00	.00	.00	.00	.00
787 Class of 2022	72.24	1.70	(90.00)	(16.06)	.00	(16.06)

Eddyville Charter School, Inc.

Student Activities Summary Report

Fiscal Year: 2022-2023

From: 7/1/2022

To: 10/31/2022

Print Detail

Page Break by Activity

Exclude Encumbrances

Reverse Signs

Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
788 Class of 2021	.00	.00	.00	.00	.00	.00
789 Class of 2020	.00	.00	.00	.00	.00	.00
790 Class of 2019	.00	.00	.00	.00	.00	.00
791 Calss of 2018	.00	.00	.00	.00	.00	.00
792 Class of 2017	.00	.00	.00	.00	.00	.00
793 Class of 2016	.00	.00	.00	.00	.00	.00
797 Textbook Fees	75.00	.00	.00	75.00	.00	75.00
800 Class of 2023	624.59	3,114.65	(348.00)	3,391.24	.00	3,391.24
801 Class of 2024	870.76	2,044.01	(1,330.26)	1,584.51	(743.37)	841.14
802 Class of 2025	28.50	.00	.00	28.50	.00	28.50
803 Class of 2026	(109.36)	.00	.00	(109.36)	.00	(109.36)
804 Class of 2027	.00	.00	.00	.00	.00	.00
805 Class of 2028	.00	.00	.00	.00	.00	.00
850 Coffee Shop	2,574.69	3,301.00	(1,415.99)	4,459.70	(1,184.37)	3,275.33
GRAND TOTALS	42,246.76	27,981.16	(12,722.26)	57,505.66	(5,619.00)	51,886.66

End of Report

November 2022

Administration Report

Enrollment: 196

Several families on the waitlist have been notified and are in the process of registration.

Conferences were well attended as reported by our staff.

Student Voice survey is due 11/17. Initial results will be reviewed by ASB and Leadership teams and a drill down will follow before the winter holiday break.

Winter Wonderland holiday concert is scheduled for 12/15 and Boys' Basketball will have a BBQ dinner fundraiser in the MP room before the concert. Typically, we hold Hobby Hour on this day, but due to limited human resources, we are planning a craft day in late winter/early spring. More details will follow for this opportunity.

Administrative

Weekly PLC structure around student engagement, achievement gaps, MTSS plans and a temperature check on staff efficacy – Where are we at with PLC model?

3 team leaders from PLC groups met with Dr. Gupta via zoom this month to conduct extended PLC training.

Soaring to New Heights training on 10/28 was an exceptional learning day for our staff. Dr. Neil Gupta brought energy, insight, tools and plans for us to put into action. He followed up with a zoom training on 11/9 specific to the professional learning teams concepts and application. He has also offered to do additional zoom trainings through the year as new questions/issues or advice are needed.

Monthly Personal + Authentic book study meets in our PLC small groups for Nov. to discuss Ch. 3.

Staff Leadership team meets the third Monday each month to discuss our 5-yr. plan and our 90-day action plan components.

SIA – stakeholder survey is slowly gathering feedback for the 23-25 biennium budget. Initial data continues to support mental and emotional health as well as well-rounded education opportunities: arts, languages, advanced coursework and CTE.

Student Leadership (ASB) meets weekly during advisory and Student Council or Class Representatives meet once a month.

- ✓ ASB has created a suggestion box in the main lobby. Suggestions are reviewed each Monday.
- ✓ Current goals for elementary focus on adding monkey bars or additional play structures for the playground and secondary is looking to create a student lounge to hang out in during lunch. Secondary is also planning a winter formal dance in January and a Valentine/Sadie Hawkins dance in February along with hosting a movie night and popcorn sometime this spring.

Monthly Cohort Sessions with

Portico and Inflexion for each Secondary Admin. and Superintendents

Monthly 1:1 Coaching sessions

Portico and Inflexion for each Secondary Admin. and Superintends

Monthly Collaboration and Learning sessions

Leading Now organization (Boston Group) – Nov. 30 Problem of Practice regarding raising student voice

Monthly Zoom meetings

OASSA executive board meetings and conference planning sessions

OTR (School/District leaders and legislative update meetings)

Women Superintendents of Oregon

Hagen Construction is in the early phases of onsite visits, applying for permits and ordering materials. Once a start date is set, communication to our families and staff will be sent to share plans and expectations.



Board Report | Athletics
November 2022 | Karla Pearson

- Fall sports are all over and wrapped up nicely. We are proud of all of our athletes and got to celebrate with them at our awards banquet last week!
 - ◆ Eagle sports awards when to the athlete in each sport that demonstrated leadership on and off the court:
 - Cheer: Terra Thomson
 - Soccer: Drake Dougherty
 - Volleyball: Makayla Rice
 - Football: Jaiden Russell
 - Cross Country: Annabelle Brown
- The following athletes were recognized for All League awards:
 - ◆ Co Offensive player of the year: Anthony Guenther
 - ◆ First team: Terra Thomson, Rylee Russell, Brayden Mekemson, Dayton Silvonon, Dustin Prindel, Anthony Guenther, Drake Dougherty
 - ◆ Second team: Brianna Lopez, Cameron Jensen
 - ◆ Third team: Makayla Rice
 - ◆ Honorable Mentions: Gracie Gassner, Kendall Choat
- Winter sports are starting this week with 6-12 basketball. Elementary basketball will begin after Christmas break. Our winter coaching staff consists of the following:
 - ◆ HS girls: Josh Russell
 - ◆ HS boys: Pat McKnight, assisted by Mike Pearson
 - ◆ MS girls: Missy Endicott, Kim Warfield and Mindy Goodell
 - ◆ MS boys: still hiring

Go Eagles!



Board Report | Facilities
Nov 2022

Facilities Happenings this past month:

- We have chosen a contractor for our siding and window project. (Hagen Construction)
- Working on minor repairs and general maintenance through the school.

Facilities: On the radar for the next month:

- Hopefully start the siding project.
- Continue to work on small things in the school
- On holiday breaks we will keep things simple and just update paint and possibility of new cabinets I already have in stock.
- Work on hiring a 2nd morning janitor.

Danny Wheeler | Facilities Director



Dear Eddyville School Board,

With the birth of baby number two coming up in January, I wanted to write to you regarding my plans at Eddyville. Our baby is due at the end of January, I plan on starting my 12 weeks of FMLA leave January 9 through the beginning of April. After that time, I will be working from home on my extra-duty assignments of Reading specialist and Board clerk. I am taking an extended leave of absence from the classroom/FTE position through the end of the school year with plans to return in August.

I will continue to prepare board packets and attend meetings (even if some have to be zoom) throughout my leave.

I hate to leave my kids in the middle of the year but they are in great hands! Mike and I are so thankful for our Eddyville family and the support we have been shown as we adapt and grow our own small family!

Thank you so much,

Dani Ulstad